US ARMY CORPS OF ENGINEERS

PreCommand Course 21-25 June 2004

Resource Management “101”

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US Army Corps of Engineers

District Top Financial Issues First 90 Days

1. Role of District Resource Management
2. District Funding
3. Workload - Sources and Processes
4. Command Operating Budget
5. Fiscal Year End
6. Fiscal Law - Key Points
7. Command Consolidated Guidance
8. Chief Financial Officer Requirements
9. Customer Support
10. Current Issues

Role of District Resource Management

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Role of the District Resource Management Officer

- Chief Financial Officer (CFO)
- Regional Management Board Member
- Balance between PM/RM
- Single source for financial data
- Fiscal policy development, interpretation, & implementation
- Program Manager for Competitive/Strategic Sourcing

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Role of the District Resource Management Officer

- **Develops & balances manpower resource requirements**
- **Independent Review/Recommendation of organizational proposals**
- **Participates in the Project Review Board and other aspects of the PMBP to facilitate project delivery**
- **Provides accounting systems support to the District**
- **Manages Capital Investment/Asset Management Programs**

Standard Organization Chart

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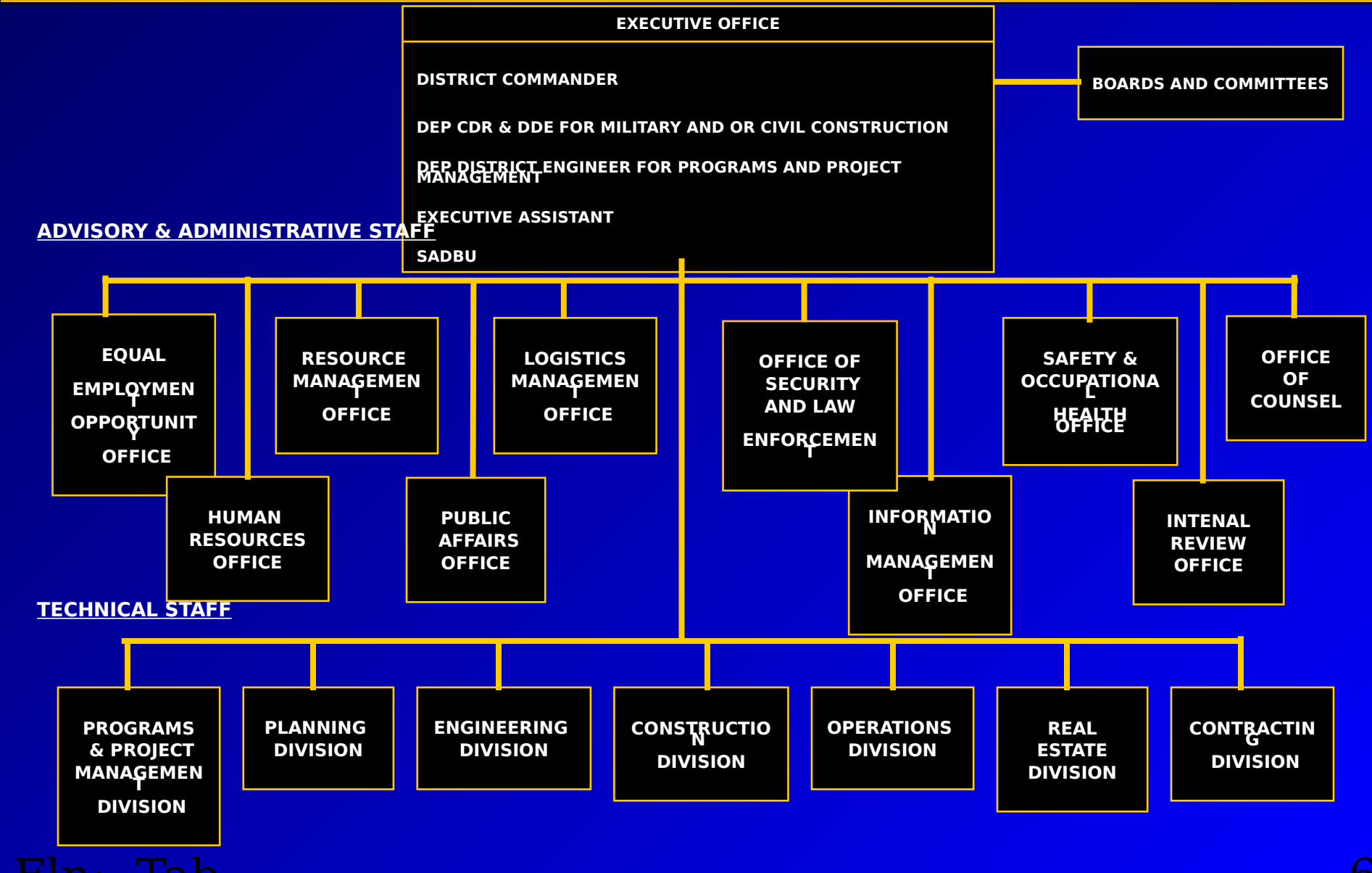

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District Battle Rythm

Action	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Load Funds and New Rates												
Work Allowances Received CFY												
Receive OMB Passback FY+1												
Resource Execution Program Review (REPR)												
Review Execution of PFY COB												
O&M prepares FY+2 Work Packages												
GI/CG prepares FY + 2 Budget Request												
GI/CG/O&M Prepares FY+2 Budget Request												
Pres. Budget to Congress FY +1												
Mini Hearings FY+1												
Congressional Hearings FY+1												
FORCON/CERRAMS Data Call/Input FY+1-5												
Mid-Yr COB Rev. Issue Data Call												
Acquisition Planning Meetings (FY+1 & FY+2)												
SDB Laydown to DE												
Complete Mid Year COB rev. & adj.												
Income/Workload Projection Data Call FY+1-3												
Internal Mgmt Control												
Complete Income/ Workload Projections FY + 1-3												
Issue COB Data Call & Command Guidance FY +1-3												
District Builds FY +1-3 Command Operating Budgets												
Review Expiring Funds & Customer Orders												
RM Prepare & Brief 3 yr COB FY + 1-3												
FY Year End Cut-Off Instr. & Dates												
District CommanderApprove and Forward COB FY+1-3												
Division Engineer Approve 3yr COB												
Congress Finalizes FY+1 Budget												
CFY PBAC Operating Budget Execution Review												
Review Nominal Balances in R/F Accounts												
EOY Execution/Close												

Civ & Mil
Mil Only
Civ Only

District Funding

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Funds

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How the Corps is Funded

- **HQUSACE & Divisions (ED&M)**
  - General Expense & OMA
- **Districts**
  - Project Funded
  - Budget is Limited by the Amount and Type of Project Funds Received

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How the District is Funded

The Corps operates like a private sector firm

- **Sells services and products to customers**
  - **Funded by direct and reimbursable missions**
  - **Supports military and civil works missions**
  - **Charges flat rate fees for military construction management services**
  - **Cannot perform work until funds are made available**

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Military Appropriations (Direct)

- **Military Construction (MILCON) - 5 year**
  - **Army**
  - **Air Force**
  - **DoD**
- **Operations & Maintenance Army (O&MA) - 1 yr.**
  - **Real Estate**
  - **Installation Support**
  - **Defense Environmental Restoration Program (DERP)**
    - **Formally Used Defense Sites (FUDS)**
    - **Installation Restoration Program (IRP)**
  - **Quarterly Allocations, Closely Monitored**

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Military Appropriations (Direct)

- **Emergency Relief Fund, Defense (DERF) – No year**
  - **Force Protection**
  - **Physical Security**
  - **Not for Civil Works**
  - **Based on Obligations**

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Military Reimbursable

- **Military Interdepartmental Purchase Request (MIPR) from Defense Agencies**
- **Must follow the source appropriations rules**
- **Must have MIPR in-hand before doing work either contractual or internal**
- **Large workload for many districts**

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Civil Works (Direct)

- **Common Characteristics for most Corps Civil Works Appropriations**
  - No Year Funds
  - Monitored Monthly (2101 Schedu
- **General Investigations (GI)**
  - Water Resource "Studies"
  - Monitored Monthly
- **Construction General (CG)**
  - Design & Construction of Water Resource Projects
    - Flood Control, Navigation, Beach Erosion,
    - Locks and Dams
- **Operations & Maintenance General (O&M)**
  - O&M of Water Resource Projects
  - Security Initiatives at O&M projects (to include guards)

GOALS- Expenditures
98 % ..... Green
95-98%.... Amber
< 95% ..... Red

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International and Interagency Support (I2S)

- **Other Federal Civil Agencies**
  - Environmental Protection Agency
  - Government Accounting Office
  - National Park Service
  - Fish and Wildlife
  - State Department
  - Department of Transportation
- **Reimbursable**
- **Inter-Service Support Agreement (ISA) signed up front**
- **Large for some districts**

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Non Federal Cost Share

- **Sponsors share cost of Civil Works Water Resources Projects**
  - **Contributions in Cash or "Work in Kind"**
- **Funding must be received in advance of obligations**
- **Must have a signed agreement Federal Cost Sharing Agreement (FCSA) or Project Cost-sharing Agreement (PCA)**
- **Cost Share provided by Legislation**
- **Sponsors may use Escrow Account or Letter of Credit**

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Corps Revolving Fund *(cont'd)*

- **No Annual Appropriations-**
  - **Operates from within own resources**
- **Congressional Intent – "Self-sustaining"**
- **Prompt reimbursement necessary to maintain solvency**
- **All Corps labor cleared through Revolving Fund and sold out to projects**
- **Operated on business-like basis**
  - **General Ledger/Subsidiary Ledgers**
  - **Common Methods of Distributing Costs**
  - **Equitable Treatment to Customer Base**

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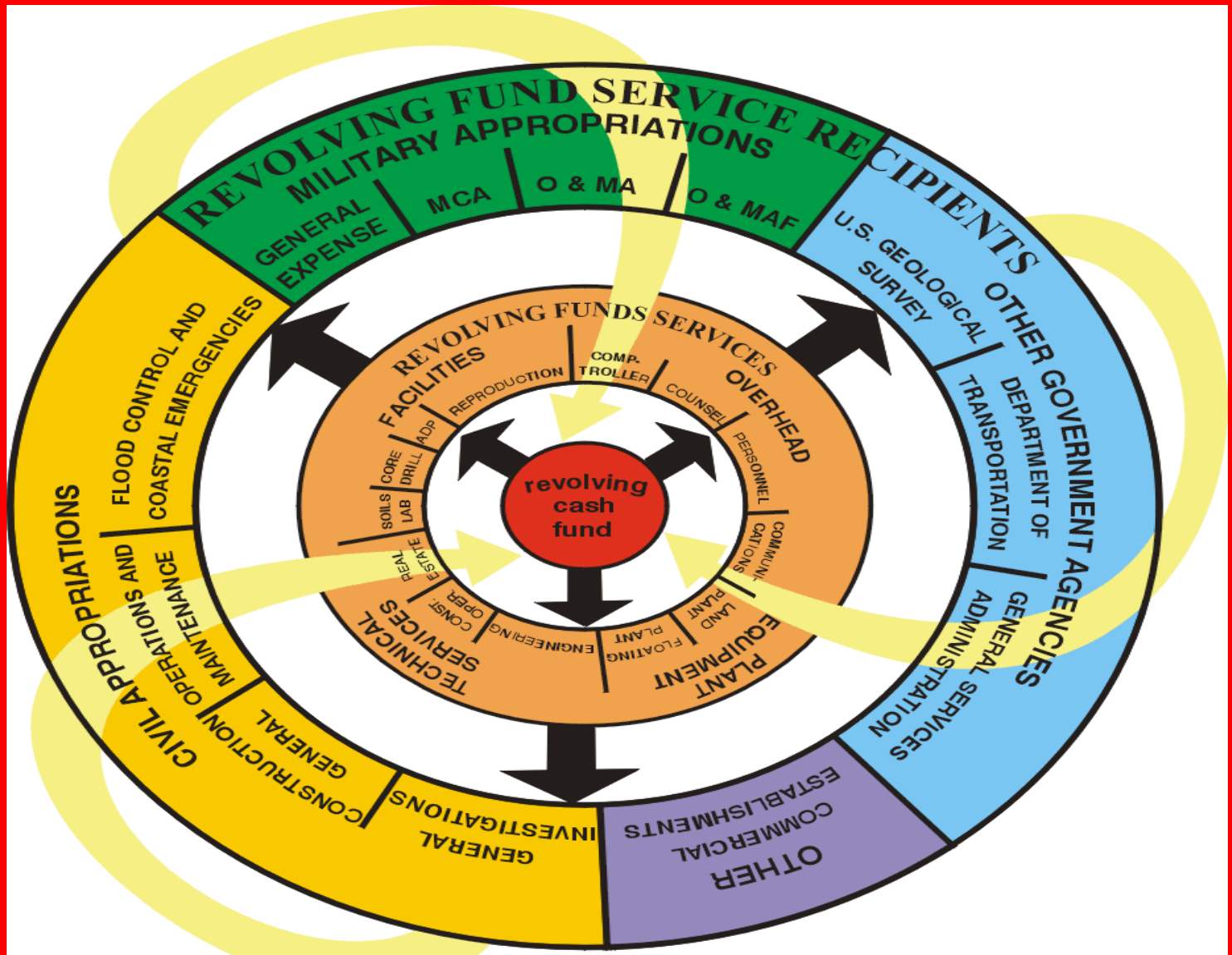
How the Revolving Fund Works



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Military Supervision and Administration (S&A)

- **Costs associated with day-to-day management of MILCON and OMA Construction**
- **S&A costs include**
  - **Supervision and Inspection of work in progress**
  - **Contract Administration**
  - **Review of submittals**
  - **Quality Assurance**
  - **Review/Approval of schedules**
  - **Contractor payment estimates**
  - **Administrative Support**
- **94% Consumed in Field Offices and Construction Div**
- **6% Consumed in PM, Engineering, Contracting, Safety and AE Activities**

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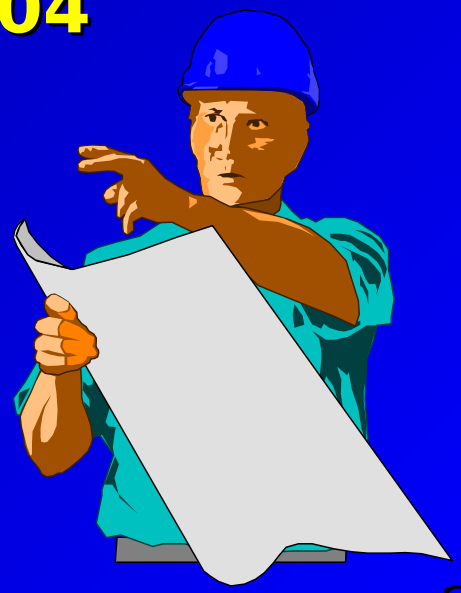
Military Supervision and Administration (S&A)

- **Costs are accumulated in Revolving Fund Accounts**
- **Distributed to projects as contractor earnings are paid**
- **Corps-Wide Flat Rates for FY 04 (CONUS)**
  - **5.7% MILCON**
  - **6.5% O&M**
  - **7% HTRW -- DERP/BRAC/ERP**



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Military Supervision & Administration Example

Supervision and Administration

Placement $ 100,000,000
Flat Rate 5.7%

District A			District B		
	Expense	Income		Expense	Income
Labor	$3,400,000		Labor	$3,500,000	
Overhead	$840,000		Overhead	$1,050,000	
Travel	$390,000		Travel	$200,000	
Contracts	$1,100,000		Contracts	$850,000	
Total	$5,730,000	$5,700,000	Total	$5,600,000	$5,700,000
Balance	$30,000		Balance		$100,000

Regional S&A Account			
Expense		Income	
District A	($30,000)	$100,000	District B
Account Balance			$70,000
S&A Expense Rate	5.73%		5.60%

Plant Replacement and Improvement Program (PRIP)

- **Sub-component of the Revolving Fund Corpus established for the acquisition of RF owned property**
- **PRIP Investment Criteria**
  - **Useful Life 2 or more years**
  - **Acquisition cost of 250K or more – HQ approval & funding**
  - **Supports more than one Civil Works Project and/or appropriation**
- **Acquisition cost is recouped through depreciation of the asset throughout its useful life.**

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Funds Management

- All funds received in Resource Management Office
- Project Manager notified- The PM then manages funds thru the PM Business Process using P2
- Direct Access to near real time data by PM's to manage execution through P2 & CEFMS
- Summary reports by RM to monitor overall District execution
- Project Funds are linked to District Organization expenses through the Command Operating Budget

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Continuing Resolution Authority (CRA)

- **What do you do if you don't get an Authorization or Appropriation - CRA**
- **Congress passes, President signs into law**
- **Provides interim budget authority in absence of appropriation to continue operations for a specified period**
- **Relevant Bills**
  - **Defense Appropriations**
  - **Military Construction Appropriation**
  - **Energy and Water Appropriations**

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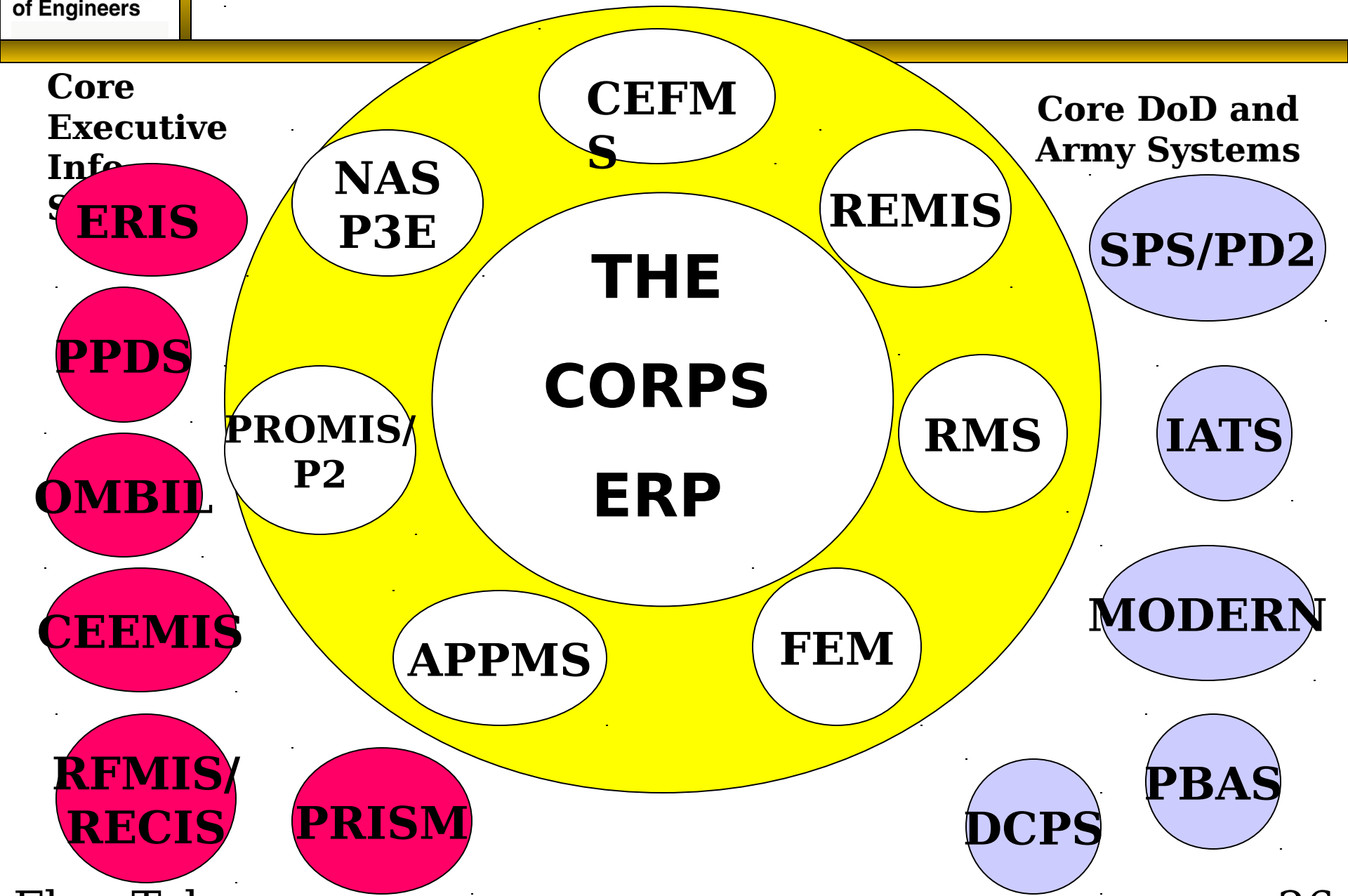

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Corps Automated Information Systems

System	System Name	FY04 Total	FY05 Total
CEFMS	COE FINANCIAL MANAGEMENT SYSTEM	$ 12,645,200	$13,134,500
REMIS	Real Estate Management Information System	$ 6,084,000	$ 9,770,000
SPS	Standard Procurement System (SPS)	$ 94,532	$ 86,438
CACES	COMPUTER AIDED COST ENGINEERING SYSTEM	$ 950,000	$ 950,000
CEEIS	Corps of Engineers Enterprise Information Services	$ 29,900,000	$32,300,000
CWOMABS	CW Operations and Maintenance Budget System	$ 200,000	$ -
EP1110-1-8	Equipment Manual	$ 290,000	$ 290,000
RMS	Resident Management System	$ 1,700,000	$ 1,700,000
IA	Information Assurance Program	$ 1,812,500	$ 1,844,050
P2	PROMIS Phase II	$ 3,382,547	$ 1,992,200

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RESOURCE MANAGEMENT

District Workload Management

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Workload Defined

Workload is the total cost (total expenditures) a District will incur in a given fiscal year

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What is the Difference Between Program and Workload?

- **Program = Budget Authority (BA) for an appropriation**
  - **BA is the dollar amount congress has appropriated for any given year including supplementals**
- **Workload = Cost incurred in a given fiscal year**
  - **Includes carry over funds appropriated in prior years**

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Manpower Models

- **Force Configuration, FORCON, (Civil) and Corps of Engineers Resource and Military Manpower System, CERAMMS, (Military) Manpower Models are used to determine FTE requirements for each District**
- **Replacement system will be "CEMRS"- a single model fully integrated with P2**
- **Models utilize estimated workload and average cost per person for the District to compute FTE needed**
- **Leverage peaks and valleys by contracting out and sharing workload regionally through the Regional Business Center**

Workload Comparisons

	District A	District B
Civil		
# Appropriations	5	5
Dollars	$98M	$171M
Manpower	407	911
Military		
# Appropriations	29	29
Dollars	$454M	$278M
Manpower	583	397

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RESOURCE MANAGEMENT

Command Operating Budget

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Two Types of Budgets

Definitions

President's Budget - The statement of estimated expenses required, complete with justification, presented thru OMB for obtaining congressional appropriation of necessary funds to accomplish a mission.

Command Operating Budget (3 yr) - The total Operating Budget for the District (activity) for the budget year and 2 out-years. This budget includes all in-house operating costs and the expected costs to pay contractors for their efforts in providing Design (AE firms), Construction of facilities and dredging work.

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Command Operating Budget (COB)

2 Components:

- **Revenue Projections (3 yr.)**
  - Compiled by PPMD/RM in the April/May timeframe
  - Technical Divisions receive guidance & estimates from PM, higher HQ and customers

- **Expense projections (3 yr.)**
  - Compiled in the June/July timeframe
  - Staffing is central to budget estimates
  - Contracting targets
  - Staffing changes

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Capturing Revenue Projection

- **Budget Revenue Call Letter**
- **PM and Technical Divisions compile estimated income – RM or PM consolidates**
- **Income is loaded into the CEFMS Budget Module**
- **Estimated Revenue is broken down by Appropriation and Office**

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Anywhere District
FY04 Total Estimated Revenues

By Appropriation

By Appropriation	
CIVIL	
CG	$19,622
FCCE	$511
Gen Reg	$2,898
GI	$4,277
O&M	$47,756
SFO	$5,075
Total CIVIL	$80,139
MILITARY	
OMA	$18,866
MCA	$211,862
AFH/AFFH	$15,452
MCAF	$42,049
OMAF	$5,570
OTHER	$64,281
Reimbursable	$114,798
Total MILITARY	$472,878
Total	$553,017

By Organization

By Organization	
Real Estate (RE)	$21,884
Engineering (EN)	$28,597
Operations (OP)	$55,843
Emergency Management (EM	$582
Regulatory (Reg)	$2,833
Construction (CD)	$389,217
Project Management (PM)	$42,050
Planning (PD)	$9,225
OVEST (OV)	$1,472
Admin Direct (G&A)	$1,314
Total by Organization	$553,017

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Capturing Expense Projections

- **Budget call letter**
- **Each Office estimates both indirect and direct expenses for the upcoming year and for 2 out-years.**
- **Expense projections are loaded in the CEFMS Budget Module.**
- **Estimated costs must be broken down by appropriation and by expense element.**

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Capturing Expense Projections

- **Types of Costs**
  - Direct Project Costs
  - Indirect / Distributive Costs
    - Departmental Overhead
    - Consolidated Departmental Overhead (CDO)
    - General and Administrative Overhead
    - Plant & Facility Accounts
- **RM Compiles budget estimates from offices**
    - Develops total district budgets
    - Computes overhead rates

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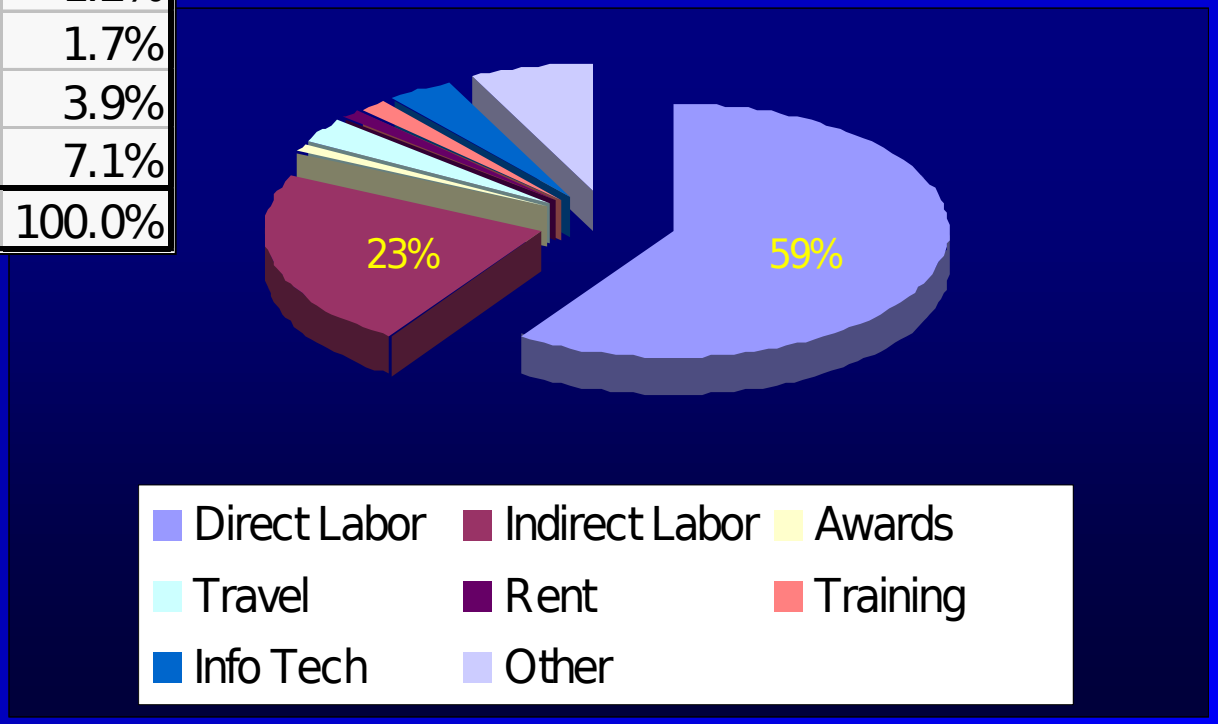
Sample COB Expense Projection

Direct Labor	$47,841	59.2%
Indirect Labor	$18,464	22.8%
Awards	$769	1.0%
Travel	$2,603	3.2%
Rent	$953	1.2%
Training	$1,346	1.7%
Info Tech	$3,165	3.9%
Other	$5,735	7.1%
Total	$80,876	100.0%



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Command Operating Budget

The Budget is:

- **A process for ensuring you have the right amount of resources to execute your mission**
- **Dependent upon the expected workload and Command decisions on how work will be performed**
- **The basis for the calculation of the:**
  - **Effective Rate**
  - **Overhead Rates**

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Effective Rate

- **Effective Rate: Cost per hour to fund leave (annual sick admin & holiday) and government share of employee benefits (eg. retirement, health, & life insurance .**
  - **A "surcharge" on labor charged to projects**

- **Why do we have an Effective Rate?**
  - **Full cost recovery**
  - **Required to pre-fund the leave account balance by 100-115% at the end of the leave year**

- **Customer Impact**

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How Can I Influence the Effective Rate

- **Very Carefully!**
  - Issue administrative leave sparingly
  - Employees with lower tenure cost less in leave and benefits
- **What influences**
  - Office shutdown for disasters, snow days
  - FERS vs. CSRS
  - Tenure of workforce
  - Sick Leave
  - Housing Allowances (OCONUS)
  - Admin Leave
  - Additional Holidays

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General & Administrative (G&A) Overhead Rates

- **G&A overhead (OH) rate is a "surcharge" applied to direct labor to distribute G&A overhead costs to projects**
- **G&A Costs are the expenses of the general and administrative staff plus district wide overhead expenses such as payroll, CPOC, guard service, USACE Finance Center (UFC) etc.**
- **G&A Exp. Budget / Direct Labor Base = G&A OH Rate**

12.2M / 42.6M = 29%

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General & Administrative Functions -- Our Overhead

USACE Districts receive no direct funding to pay for overhead services such as:

- DE & Front Office
- Legal Services
- Financial Services
- Audit Services
- Contracting Services
- Equal Employment Opportunity Office
- Public Affairs Services
- Logistics Support
- Information Management Services
- Safety & Security
- Small Business Office
- Guard Services

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Direct Labor

- **Direct Labor is the time worked and charged directly to a project by District Employees.**

- **Direct Labor Base is the compilation of all estimated direct labor for the District or for a Department.**

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Departmental Overhead Rates

- **Departmental overhead (OH) rate is a "surcharge" applied to direct labor to distribute departmental overhead costs to projects**
- **Departmental Overhead costs are technical division operating costs that are not charged directly to a project**
- **Dept. Exp. Budget / Direct Labor Base = Dept. OH Rate**

3.4M / 8.1M = 42%

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Consolidated Departmental Overhead (CDO) Rates

- **Full Uniform implementation within regions in FY05**
- **Eliminates separate and distinct Departmental Overhead (DOH) accounts and combines indirect expenses into one single CDO account**
- **Captures the cost of the Engineering, Construction, Contracting, Programs and Project Management, and Planning divisions (Real Estate in some Divisions)**
- **Does not increase the total cost to do business; however, may change the distribution of costs**

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How do I Influence Overhead Rates

- **Increases or decreases in overhead expenses**
- **Increases and decreases in direct labor through hiring and contracting out decisions**
- **What happens if I set the rate incorrectly?**

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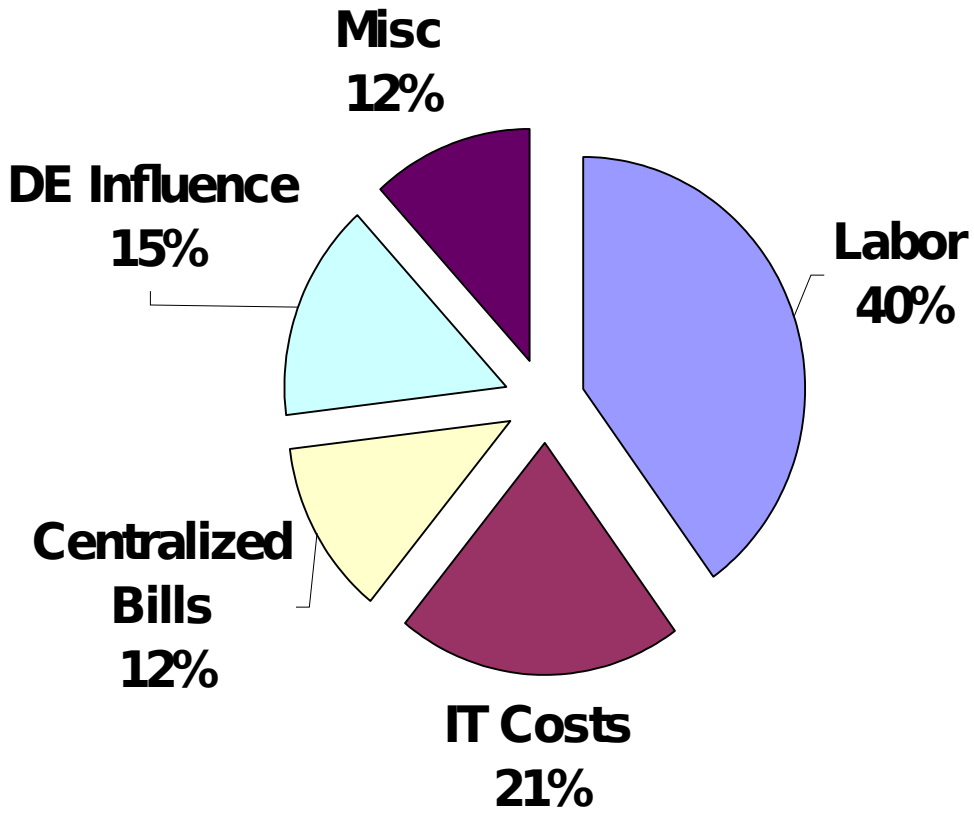
Anywhere District Budget



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Installation vs District Cost Comparison

Public Works	Cost Element	Corps
PW Pays	Direct Labor	Customer Pays
PW Pays	Indirect Labor/Costs	Customer Pays
Installation Pays	G&A Overhead	Customer Pays
PW Pays	Benefits	Customer Pays

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Managing Your Budget

- **Budget considerations**
  - Rate changes impact project work estimates
  - High Overhead rates impact total cost of doing business
  - Consider vacancy rates in the estimation of direct labor
  - Question optimistic workload projections
  - Perform Midyear Budget Review
- **Budget Execution**
  - Review execution periodically to determine if changes are needed

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Program Budget Advisory Committee

- **Commander responsible for execution**
- **Recommend manpower allocations**
  - **FTE is currently not a major constraint**
- **Review District Command Operating Budget**
  - **Recommend budget targets/ceilings and rates**
  - **Review budget and execution**
  - **Review Affordability Analysis**
- **Review Revolving Fund Nominal Balances**
  - **Trends toward large deviations alerts that District activity not executing as planned**

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Critical Budget Success Factors

- **Top Management Support**
  - **Senior leader commitment**
  - **Use feedback**
  - **Must not be viewed as RM report**
- **Accurate and Timely Feedback on Budget Execution**

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3 Year Command Operating Budget Approval Process

- **District PBAC reviews and recommends the Budget for approval**
- **District Commander approves draft budget**
- **Regional Management Board reviews**
- **Division Commander approves**

Fiscal Year End

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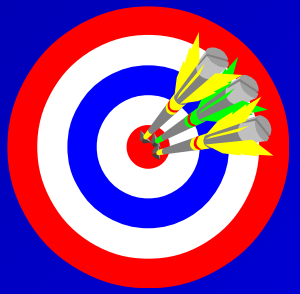
Fiscal Year-end Financial Objectives



- Close books
- Make nominal balances
- Obligate available funds
- Return excess funds
- Canceling Appropriations
- Closeout Plan
  - Commander's guidance - RM prepares
  - Milestone calendar
  - Identify lead times, other policies & procedures
  - Usually distributed in mid-August
- CW Expenditure Goals

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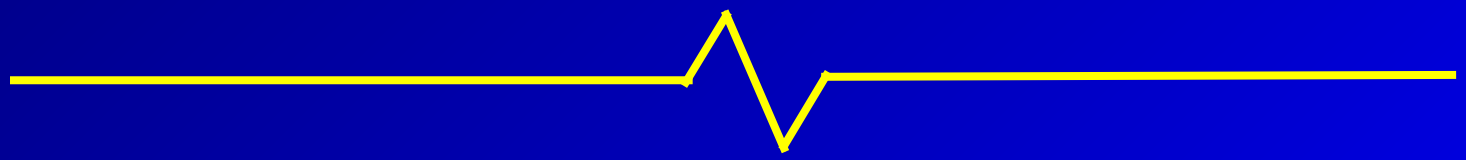
Unliquidated Obligations (ULO) in Canceling Appropriations

- **Obligations scheduled to cancel at the end of the CFY. If not disbursed in CFY, will result in expenditure of future year Appropriations.**
- **Causes of ULO's**
  - **Ongoing Litigation**
  - **DCAA Audits**
  - **Poor Project Cleanup**
  - **Continued Execution of Projects**

Fiscal Law



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Key Points on Fiscal Law

- **Purpose**
  - Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law.
- **Time Limits**
  - An appropriation is available for a definite period of time and it must be obligated during this period of availability - If not the authority to obligate expires.
  - Purchase must be a bona-fide need of the current fiscal year
- **Amounts**
  - Ensure that sufficient budget authority from the proper fiscal year and appropriation is available at the time of obligation

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RESOURCE MANAGEMENT

Consolidated Command Guidance

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Consolidated Command Guidance

An important management tool that

- **Links USACE's Strategic Vision to mission execution – chapter 1**
- **Provides a road map for management of resources – chapter 2**
- **Sets "near term" and strategic performance execution targets – chapter 3**

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Consolidated Command Guidance

Helps the Commander

Why is the Consolidated Command Guidance important?

- **Allocate resources and assessing efficiency.**
- **Alerts management of potential problem areas impacting performance:**
  - **Excessive time**
  - **Excessive costs (labor, non-labor)**
  - **Reducing direct labor pool (lack of workload)**
- **Provides Benchmarks to help managers at all levels to make better informed decisions regarding areas of concern.**
- **Uniformly applies criteria from one district to the next.**
- **Implements the Corps Vision**

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Consolidated Command Guidance

Chapter 1- Strategic Planning

- **Implementing the Corps Vision down into the Regional Business Centers and Districts**
  - **The Districts and Regional Business Centers evaluate "near term" results within the CCG and from that strategically develop "long term" initiatives to achieve improvements in USACE's 3 strategic focus areas:**
    - **People**
    - **Process**
    - **Communications**
  - **Long term initiatives are then incorporated into:**
    - **Regional Business Centers: Campaign Plans**
    - **Districts: Operational/Strategic Plans**

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Consolidated Command Guidance

Chapter 2- Resources

- **The CCG Identifies:**
  - **A programmatic overview by HQ USACE and Division**
  - **Other- guidance**
    - Executive Direction and Management Funding
    - Supervision & Administration S&A
    - Cost of Doing Business
    - Information Management
    - Plant Replacement and Improvement Program Guidance
    - Manpower
    - Facilities Guidance
    - Logistics Guidance
    - Civil Works A/E Contracting Percentages
    - Command Inspections
    - Conferences
- **This information is used by all Corps organizations. Information found in the Resources chapter is also used in the development of Local Operating Budgets (3year)**

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Consolidated Command Guidance

Chapter 3- Evaluating Results

- **Provides a corporate wide focus to measure performance of an organization at a given point in time**
- **Allows management to identify possible problem areas and to establish long term initiatives to achieving corrective action within Campaign and/or Operational Plans**
- **Functional areas measured:**
  - **Military, Civil Works, Real Estate Programs**
  - **Resource Management**
  - **Human Resources**
  - **Equal Employment Opportunity**
  - **Information Management**
  - **Logistics**
  - **Safety**
  - **Contracting**

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Consolidated Command Guidance

Most Critical RM-CCG Targets

- **General and Administrative Overhead Rates**
- **Total Labor Multiplier**
  - **G&A Overhead Rate**
  - **Departmental Overhead Rate**
  - **Effective Rate**

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Consolidated Command Guidance

Most Critical RM-CCG Targets

The components of TLM are Labor, Fringe Benefits, Departmental and General and Administrative Cost. The formula for calculating TLM is:

BASE + FRINGE BENEFITS = A 1.0 x 1.51%

A x GENERAL & ADMIN RATE = B 1.51 x 29%

A x DEPT OVHD RATE = C 1.51 x 42%

A + B + C = TLM 2.58

TLM is a measure of cost efficiency. It is the rate required to recoup the Corps labor cost, fringe benefits, and overheads. The rate is expressed as a numeric value representing a multiple of base pay rate of the individual working on Corps line item or project. The rate does not include direct non-labor charges.

US Army Corps of Engineers

Consolidated Command Guidance

Most Critical RM-CCG Targets

TLM- Operations Division Example

Total Labor Multiplier
Operations Division:

GS 11/5	$21.77	
Effective Rate		51%
G&A OH	29%	
Dept OH	42%	

Burdened Hourly cost	($21.77 x 1.51)	= $32.87
G&A OH Hourly Cost	($32.87 x .29)	= $ 9.53
Depart OH hourly cost	($32.87 x .42)	= $13.81
Total Hourly Rate		= $56.21

US Army Corps of Engineers

Consolidated Command Guidance

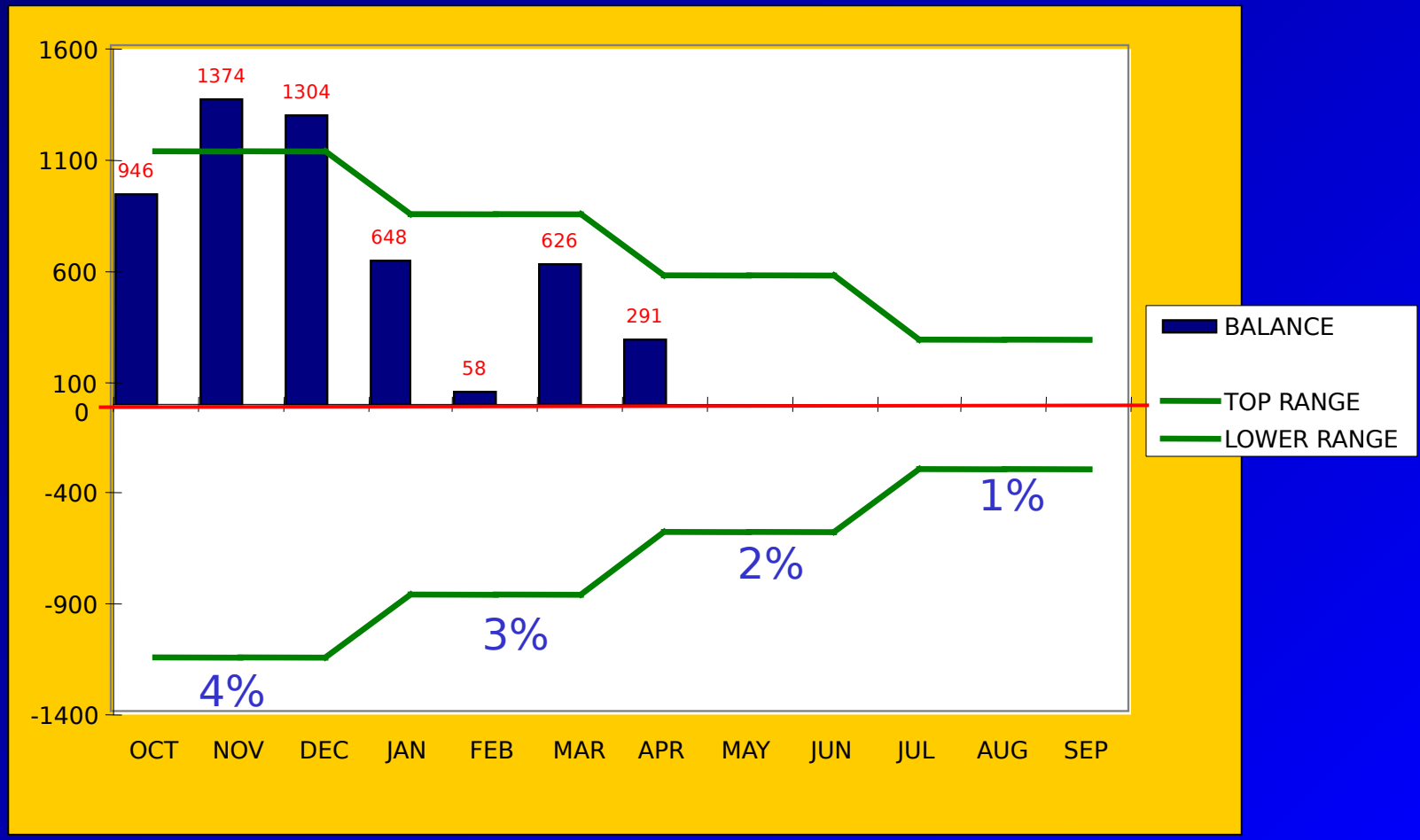
Most Critical RM-CCG Targets

- **Revolving Fund (Results of Operations)**
  - **Measures end of period account balances. Balances are the difference between income and expenditures. Excessive variances require explanation.**
  - **End of year balance must be within 1% of cumulative expenditures for the year**

Consolidated Command Guidance

Most Critical RM-CCG Targets

Revolving Fund Example



US Army Corps of Engineers

Consolidated Command Guidance

Command Management Review

- A process used by the Chief to review performance with his Board of Directors (BOD).
- A tool for District Commanders.
- Can limit review to exceptions.
- Hold prior to MSC-CMR.
- Can modify for local needs.

CFO Act Requirements

US Army Corps of Engineers

Chief Financial Officer

- **Linking the CFO Role to Statutory Requirements and Reality**
- **Background**
  - CFO Act of 1990 and related statutes
  - Financial Statements (purpose and usefulness)
  - CFO Audit
  - Annual Financial Report
- **Metrics**
  - CFO Metrics in CMR

US Army Corps of Engineers

Chief Financial Officer

- **FY03 Civil Works Audit Results**
  - **DODIG Issued Disclaimer**
  - **FY 03 Financial Statement Issues**
    - **General PP&E**
    - **Accounts Payable**
    - **Systems Security Issues**

US Army Corps of Engineers

Chief Financial Officer

- **FY04 Audit Plan**
  - **DODIG requiring assessments be done for all agencies with out an audit opinion**
  - **Current audit issues**
    - **USACE must complete corrective actions on the Balance Sheet**
    - **USAAA review of other non-Balance Sheet Statements**
    - **New audit funding requirements**

Customer Support

US Army Corps of Engineers

Customer Support

- **USACE Finance Center (UFC)**
  - Centralized Corps accounting support
  - UFC bills Districts for UFC support
  - Districts get Plant Replacement and Improvement Program (PRIP) payback bill for CEFMS stand-up costs
- **Government Purchase Cards**
- **Travel Charge Cards**
- **Payroll Liaison Support**
- **Mass Transit**
- **Prompt Payment**

Current Issues

US Army Corps of Engineers

Current Hot Issues

- Global War on Terrorism Funding Issues
- Proportional Cost Sharing Requirements
- Regional CEFMS Databases
- Continue transition from multiple O/H rates to the CDO to regional rates
- Presidents Management Agenda
- DOD Business Management Modernization Program
- My Pay
- Capable Workforce - Training